

1. The accounting process involves all of the following except
 - a. identifying economic events that are relevant to the business
 - b. communicating financial information to users by preparing financial reports
 - c. **recording non-quantifiable economic events**
 - d. analyzing and interpreting financial reports
2. Bookkeeping primarily involves which of the following parts of the accounting process?
 - a. Identification
 - b. Communication
 - c. **Recording**
 - d. Analysis
3. Which of the following would not be considered an internal user of accounting data for a company?
 - a. President of the company
 - b. Production manager
 - c. Merchandise inventory clerk
 - d. **President of the employees' labor union**
4. Which of the following would not be considered an external user of accounting data for a company?
 - a. Taxing authority representative
 - b. **Company officers**
 - c. Creditors
 - d. Customers
5. Financial accounting provides economic and financial information for each of the following except
 - a. creditors
 - b. investors
 - c. **managers**
 - d. other external users
6. The historical cost principle requires that companies record assets at their
 - a. appraisal value
 - b. **cost**
 - c. market price
 - d. list price
7. Harrod's Inc. purchased land for \$55000 in 2004. On December 31, 2014, an appraisal determined the fair value of the land is \$65000. If Harrod's follows the historical cost principle, in the 2014 financial statements, the land will be reported at a
 - a. **\$55000 on the statement of financial position**
 - b. \$65000 on the statement of financial position
 - c. \$55000 on the income statement
 - d. \$65000 on the income statement
8. Which of the following events cannot be quantified into dollars and cents and recorded as an accounting transaction?

Accounting Midterm Multiple Choice Question And Answer

MUHAMMAD ZAIN



Accounting Midterm Multiple Choice Question And Answer:

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Bhattacharyya, Asish K.,2019-05-01 The book provides an insight into the concepts pertaining to financial accounting in the most simplified way With clear and concise presentation and systematic discussion of the concepts the text helps in developing the basic understanding of corporate financial reporting It explicates the accounting principles and methods stipulated in Ind AS without going into too much detail to make the book useful to the students without previous accounting knowledge Primarily the book is intended as first course for the postgraduate students of management for their papers in Financial Reporting and Financial Statement Analysis HIGHLIGHTS OF THE BOOK Case study based approach Ind AS revised up to April 30 2019 including Ind AS 116 Schedule III of the Companies Act 2013 Use of financial statements of HUL Infosys and Suzlon for the year 2016 17 throughout the text to explain Schedule III accounting principles and financial statement analysis Numerous illustrations and self test questions with answers after each concept for students to assess their knowledge and grasping Chapter end assignments including multiple choice questions fill in the blanks analytical questions and problems for practice NEW TO THE EDITION Besides revised Ind AS the book includes four new chapters in the second edition which are as follows Financial Instruments Ch 19 Non Financial Liabilities Ch 20 Business Combination and Consolidated Financial Statements Ch 21 Topical Issues Ch 22 LEARNING RESOURCES Online Study Guide is available at at https://phindia.com/corporate_financial_reporting_bhattacharyya for adopting faculties which comprises the following Solutions manual Key ideas and chapter review slides Additional assignments However additional assignments are accessible

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